

Guidelines for Authors

1. Editorial board accepts articles sent electronically on the Editorial board email address acr@uwb.edu.pl.

2. Annual Center Review is a journal published once a year.

End of August every year is the deadline to send articles. Additionally, a special issue may be published – Authors will be notified of the deadline to send texts when the decision about publication of such an issue will be taken.

3. Materials to publish are texts in English (or exceptionally in Russian) of scientific character, connected with widely understood public law, public finances and tax law in the Central and Eastern European Countries:

- research articles (up to 13 pages, i.e. 20-25 thousand printing symbols with space symbols);
- books reviews (up to 4 pages);
- information about conferences, symposiums and research seminars, including reports as well as about important events in the scientific life (up to 4 pages).

4. Text should be supplemented with information about the Author:

- full name and surname;
- degree or title, place of affiliation;
- ORCID ID;
- exact correspondence address, phone number and email address.

5. Author is obliged to comply with the following ACR editorial requirements:

5.1. It is necessary to attach to the article:

- a) Abstract (1000-1500 printing symbols)
- b) 3-6 keywords
To the article in **Russian** it is necessary to attach:
 - a) English title of the article
 - b) Abstract in English (1000-1500 printing symbols)
 - c) 3-6 key words in English

5.2. Word documents (doc. or docx. format); font Times New Roman; font size of the main text 12 pt; font size of the footnotes – 10 pt; single line spacing of the main text; single line spacing of the footnotes. Standard A4 page (30 verse, 60 printing symbols each); adjusted text. The text may have subheadings which should be without numbering. Subheading font size – 12 pk (**bold**). Enumeration with hyphens, numbering – Arabic numerals (1,2,3...).

5.3. Article layout:

- author's name and surname, affiliation;
- title of the article;
- abstract;
- key words;
- every article should have the following parts: introduction with precisely stated aim, method, hypothesis/hypotheses; main text (consistent analysis aiming at verification of hypothesis/hypotheses); summary/conclusions; bibliography; list of legal acts; list of other sources;

- basic information about the Author (up to 100 words).

5.4. The article should be supplemented with Bibliography (at the end of the text) written in the following way:

Author's surname initial of the first name (period) and possibly first letter of the second name (period), than in round brackets year of publication (comma), title in italics (comma), publisher (comma), place of publication. There is no space between two initials of the names. Only the title of the journal should be in quotation marks.

Examples:

a) Book – 1 author

Kosiński E. (2001), *Procedura budżetowa a deficyt. Zagadnienia prawne na tle porównawczym*, Wydawnictwo Sejmowe, Warszawa.

b) Book – 2 authors:

Kosikowski C., Ruśkowski E. (2008) (red.), *Finanse publiczne i prawo finansowe*, Wolters Kluwer, Warszawa.

Kurowski L., Weralski M. (1961), *Prawo finansowe*, Państwowe Wydawnictwo Naukowe, Warszawa.

c) Book – several authors:

Fisher R., Ury W., Patton B. (1991), *Getting to yes: Negotiating an agreement without giving in*, 2nd edition, Century Business, London.

d) 2 books – the same author, the same year

Kosikowski C. (2010a), *Nowa ustawa o finansach publicznych. Komentarz*, LexisNexis Polska, Warszawa.

Kosikowski C. (2010b), *Prawo Unii Europejskiej w systemie polskiego prawa finansowego*, Temida 2, Białystok.

e) Book – 1 editor:

Albiński P. (red.) (2014), *Kryzys a polityka stabilizacyjna w Unii Europejskiej*, Szkoła Główna Handlowa. Oficyna Wydawnicza, Warszawa.

f) Chapter in a book not written by the editor:

Gołębiowski G. (2003), *Dług publiczny* [in:] B. Pietrzak, Z. Polański, B. Woźniak (red.), *System finansów w Polsce*, PWN, Warszawa.

g) Government publications:

Ministerstwo Finansów (2016), *Strategia zarządzania długiem sektora finansów publicznych w latach 2017-2020*, www.mf.gov.pl [26 maja 2017].

h) Articles from research journals:

Bitner M., Cichocki K.S. (2012), *Finanse podsektora samorządowego w wybranych krajach OECD w latach 1999-2010*, „Samorząd Terytorialny” nr 1-2.

i) Internet sources:

Background on the Euro Plus Pact. Information prepared for the European Council of 9 December 2011 [online], www.ec.europa.eu, access as of 17 May 2017.

Bibliography should be in alphabetical order and should contain only publications cited in the given text.

5.5. When referring to legal acts it needs to be indicated what article and of what act is being mentioned. Description of the act should be placed in the List of legal acts (after Bibliography) giving full description of the act including the place of publication. The List of legal acts should be organised hierarchically with preserved chronology.

Examples:

- a) The Constitution of the Republic of Poland of 2nd April 1997 (Journal of Laws No. 78, item 483, later amended).
- b) Regulation No 549/2013 of the European Parliament and the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJEU L 174 of 26 June 2013).
- c) Council directive No 2011/85/EU of 8 November 2011 on budgetary frameworks of the Member States (OJEU L 306 of 23 November 2011).
- d) Public Finance Act of 27 August 2009 (Journal of Laws of 2013, item 885 later amended).

5.6. Tables (black and white) should be provided with titles and numbers as well as with sources written below them. Text in the table – Times New Roman 9 pt with single line spacing. When giving sources of tables and figures it needs to be clearly indicated on what basis they were made.

5.7. Referencing:

- a) Referencing in the text.

Bibliographical referencing needs to be made in the Harvard system **within the main text** according to the following pattern:

[Author's surname and publication date, page/s number], for example:

- ... as results from Wampler's research [2007, pp. 17-20] the responsibility ...
- ... it raises objections [Franklin, Ebdon 2007, p. 84] but allows to ...

To mark several pages we use double abbreviations. To do so we connect one-letter abbreviations and put a period at the end, e.g. pp.10-17.

- b) Footnotes, with continuous Arabic numbering within the whole text, should be at the bottom of the page separated by a solid line. Footnotes need to include contents developing or supplementing the main text and **not** bibliography of the cited publication referred to in the text.

6. To the article should be attached: Author's copyrights statement and consent to publish the article as well as statement that the sent work has not been published before and is not under consideration for publication elsewhere (template to download at www.ciob.pl).

7. In the case of co-authors, a statement including: who is the Author of the concept, assumptions, methods, report, etc. used in preparing the publication. Such information is to prevent "ghostwriting" and "guest authorship" which are scientific unreliability. "Ghostwriting" appears when someone made significant contribution to the publication without revealing their share as one of the authors or without mentioning their role in the acknowledgements. "Guest authorship" ("honorary authorship") appears when the contribution of the author is minimal or none and nevertheless they are the author or co-author of the publication. The obligation to fill and send the statement to the Editorial board is on the Author submitting the publication.

8. The condition to accept the text is its compliance with the above guidelines. Authors receive email confirming that the article has been received what is not tantamount to its acceptance to be published. Texts which are not in accordance with the criteria shall not be published without their prior adjustment to be formally consistent.

9. Editorial board emails the Author. If within 14 days the Author does not send their comments to the version suggested by the Editorial board, it is regarded as its acceptance.

10. By sending their texts, Authors empower Editorial board to shorten and adjust the sent articles and to change their titles.

11. Unsolicited articles are to returned.

12. Authors of the published texts receive one free copy of the journal, sent to the correspondence address.